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9 Attorneys for USACM Liquidating Trust

10 **UNITED STATES BANKRUPTCY COURT**
11 **DISTRICT OF NEVADA**

12 In re:

13 USA COMMERCIAL MORTGAGE
14 COMPANY,

15 Debtor.

16 Case No. BK-S-06-10725-LBR

17 Chapter 11

18 **DECLARATION OF EDWARD M.
19 BURR IN SUPPORT OF OMNIBUS
20 OBJECTIONS TO PROOFS OF
21 CLAIM BASED UPON
22 INVESTMENT IN THE LERIN
23 HILLS LTD LOAN**

24 Date of Hearing: September 30, 2011

25 Time of Hearing: 9:30 a.m.

26 Estimated time for Hearing: 10 minutes

16 I, Edward M. Burr, hereby declare under penalty of perjury that:

17 1. I am a principal with Sierra Consulting Group, LLC (“Sierra”). Sierra is one
18 of the leading providers of restructuring advisory and litigation support services in the
19 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
20 and other financial professionals.

21 2. I submit this declaration on behalf of the USACM Liquidating Trust’s
22 Objections to Proofs of Claim filed this date.

23 3. This Court approved the Official Committee of Unsecured Creditors of USA
24 Commercial Mortgage Company’s (“Committee”) appointment of Sierra as financial
25 advisers on August 11, 2006. From that date to the Effective Date of the Debtors’
26 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts

1 concerning these jointly administered bankruptcy cases. As of the Effective Date of the
2 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating
3 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
4 Company (“USACM”) estate.

5 4. I make the following declaration based upon my personal knowledge, and
6 upon the records of the Debtors described in this declaration, including Debtors’ original
7 and amended schedules of liabilities and the proofs of claim described herein, as well as
8 Debtors’ accounting records.

9 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
10 Trust succeeded to USACM’s rights with respect to books and records.

11 6. Sierra has been working closely with both the Trustee for the USACM
12 Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial
13 advisor, in evaluating all of the claims that were filed in the USACM estate.

14 7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, in whole
15 or in part, upon an investment in the Lerin Hills LTD Loan. For each claim listed, **Exhibit**
16 **A** identifies the Proof of Claim number, the claimant, the claimant’s address, the total
17 amount of the claim, and the total amount of the claim that appears to be related to the
18 Lerin Hills LTD Loan based upon the information provided by the claimant.

19 Dated: August 7, 2011

20 /s/ Edward M. Burr
21 Edward M. Burr
22 Sierra Consulting Group, LLC

23 Copy of the foregoing deposited (without exhibit)
24 In first class Postage prepaid U.S. Mail on
August 7, 2011 to the investors in the
Lerin Hills LTD Loan listed on Exhibit A.

25 s/ Matt Burns
26 Matt Burns
Lewis and Roca LLP